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10 UNITED STATES DISTRICT COURT
11 FOR THE CENTRAL DISTRICT OF CALIFORNIA
12 WESTERN DIVISION

13 IN THE MATTER OF THE TAX
INDEBTEDNESS OF:
14 RAYMOND WEBSTER,
15 Respondent.

No. CV 14-02899-RGK (MANx)
[PROPOSED] NOTICE TO
RESPONDENT AND ORDER TO SHOW
CAUSE
Redacted Version

1 Based on the Petition, Memorandum of Points and Authorities, and Declaration,
2 the Court finds that Petitioner has established its prima facie case for judicial approval of
3 an IRS levy on the principal residence of Raymond Webster (Respondent) located at
4 Identifier “A” [redacted from public case file pursuant to Local Rule 79-5.4] (the
5 property), in order to sell the property and apply the proceeds to Respondent’s
6 outstanding income tax liability for tax years 2005 through 2010, inclusive.

IT IS ORDERED that copies of the following documents be served on Respondent by personal delivery or certified mail:

1. This Order; and
2. The Petition, Memorandum of Points and Authorities, and Declaration.

11 Service may be made by any employee of the IRS or the United States Attorney's
12 Office.

IT FURTHER IS ORDERED that Respondent has 21 days to from the date this order is served to file a written Objection to the Petition with the Clerk of the District Court and mail a copy of the Objection to Petitioner.

IT FURTHER IS ORDERED that Respondent's Objection may raise the following defenses: (1) the underlying tax liability has been satisfied; (2) Respondent has other assets from which the liability can be satisfied; and (3) the IRS did not follow the applicable laws or procedures pertaining to the levy. However, Respondent is not permitted to challenge the merits underlying the tax liability.

IT FURTHER IS ORDERED that Respondent appear before this District Court of the United States for the Central District of California, at the following date, time and address, and show cause why the Court should not enter an order approving the IRS administrative levy on the property:

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1 Date: June 16, 2014
2 Time: 9:00 am
3 Courtroom: 850
4 Address: Roybal Federal Building and United States Courthouse
5 255 E. Temple Street, Los Angeles, California, 90012
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7 IT IS FURTHER ORDERED that all motions and issues raised by the pleadings
8 will be considered on the return date of this Order. Only those issues timely raised by
9 motion or brought into controversy by the responsive pleadings and supported by sworn
10 statements filed within 21 days after service of this Order will be considered by the
11 Court. All allegations in the Petition not contested by such responsive pleadings or by
12 sworn statements will be deemed admitted.

13 IT IS FURTHER ORDERED that if Respondent fails to file an Objection to the
14 Petition within 21 days of service of this order, or if Respondent fails to appear before
15 the Court as instructed, the Court may enter an Order approving the IRS levy on the
16 property.
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1 IT IS FURTHER ORDERED that if, prior to the return date of this Order,
2 Respondent files a response with the Court stating that Respondent does not oppose the
3 relief sought in the Petition, nor wish to make an appearance, then the appearance of
4 Respondent at any hearing pursuant to this Order to Show Cause is excused, and the IRS
5 may levy the property.

6 **IT IS SO ORDERED.**

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8 DATED: April 30, 2014



9
10 U.S. DISTRICT COURT JUDGE
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12 Submitted By:

13 ANDRÉ BIROTTÉ JR.
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15 SANDRA R. BROWN
16 Assistant United States Attorney
Chief, Tax Division

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